

State Of Rhode Island – Division Of Taxation

Motor Fuel Tax

Regulation MF 03-07

Reports and Payments

Every distributor shall on or before the twentieth day of each month, render a report to the tax administrator, upon forms to be obtained from said tax administrator, of the amount (number of gallons) of fuels purchased, sold, or used by him or it within this state and the amount of fuels sold by him or it without this state from fuels within this state during the preceding calendar month, and, if required by the tax administrator as to purchases, the name or names of the person or persons from whom purchased and the date and amount of each purchase, and as to sales, the name or names of the person or persons to whom sold and the amount of each sale, and shall pay at the same time to said tax administrator the current rate per gallon on all taxable gallons of fuel sold or used in this state.

R. GARY CLARK
TAX ADMINISTRATOR

EFFECTIVE: JANUARY 1, 2003

THIS REGULATION AMENDS AND SUPERCEDES REGULATION MF 89-07
PROMULGATED DECEMBER 31, 1989.